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UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,

Plaintiff,

v. Case No.

JORGE POGGI,

DORA POGGI,

:

Defendants.

COMPLAINT

Plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General, brings this civil action to collect the federal income tax assessments made against Jorge Poggi and Dora Poggi and civil penalty assessments made against Jorge Poggi and Dora Poggi.

JURISDICTION AND VENUE

- 1. Jurisdiction for this action is conferred on the Court by 28 U.S.C. §§ 1340 and 1345 and by 26 U.S.C. § 7402.
- 2. Venue is proper in this district by virtue of 28 U.S.C. § 1396.

PARTIES

- 3. Plaintiff is the United States of America.
- 4. Defendant Jorge Poggi is a resident of Weehawken, New Jersey, located in Essex County, which is within the jurisdiction of this Court.
- 5. Defendant Dora Poggi is a resident of Weehawken, New Jersey, located in Essex County, which is within the jurisdiction of this Court.

COUNT I - REDUCE FEDERAL INCOME TAX ASSESSMENT TO JUDGMENT <u>AGAINST JORGE POGGI</u>

- 6. The United States incorporates by reference the allegations set forth in paragraphs 1 through 5 above.
- 7. On April 4, 2011, a delegate of the Secretary of Treasury of the United States made an assessment for federal income taxes for the tax year 2005 against Defendant Jorge Poggi in the amount of \$2,410. On August 8, 2011, a delegate of the Secretary of Treasury of the United States made an additional income tax assessment for the tax year 2005 against Jorge Poggi in the amount of \$5,858.
- 8. Notice and demand for payment of the tax assessments described above were given to Defendant Jorge Poggi.

- Statutory additions for interest and penalties have accrued and will continue to accrue on the unpaid balance of the tax assessments described in paragraph 7, above.
- 10. Defendant Jorge Poggi has failed to pay the United States the full amount owed as a result of the tax assessments described in paragraph 7, above.
- 11. By reason of the foregoing, Defendant Jorge Poggi is indebted to the United States for federal income tax and statutory additions for interest and penalties in the amount of \$11,056 as of March 23, 2020, plus interest, penalties, and costs that will continue to accrue thereafter according to law.

COUNT II - REDUCE FEDERAL INCOME TAX ASSESSMENT TO JUDGMENT AGAINST DORA POGGI

- 12. The United States incorporates by reference the allegations set forth in paragraphs 1 through 11 above.
- 13. On June 8, 2015, a delegate of the Secretary of Treasury of the United States made an assessment for federal income taxes for the tax year 2014 against Defendant Dora Poggi in the amount of \$1,088.
- 14. Notice and demand for payment of the tax assessments described above were given to Defendant Dora Poggi.
- 15. Statutory additions for interest and penalties have accrued and will continue to accrue on the unpaid balance of the tax assessments described in paragraph 13, above.

- 16. Defendant Dora Poggi has failed to pay the United States the full amount owed as a result of the tax assessments described in paragraph 13, above.
- 17. By reason of the foregoing, Defendant Dora Poggi is indebted to the United States for federal income tax and statutory additions for interest and penalties in the amount of \$1,620 as of March 23, 2020, plus interest, penalties, and costs that will continue to accrue thereafter according to law.

COUNT III - REDUCE CIVIL PENALTY ASSESSMENTS TO JUDGMENT <u>AGAINST JORGE POGGI</u>

- 18. The United States incorporates by reference the allegations set forth in paragraphs 1 through 17 above.
- 19. During the tax periods ending September 30, 2009 and December 31, 2009 (the "tax periods at issue"), Federal withholding and Federal Insurance Contribution Act ("FICA") taxes which were required to be withheld from the wages of the employees of Capitol Perfect Cleaning, Inc. ("Capitol") were not collected, truthfully accounted for, or paid over to the United States.
- 20. Defendant Jorge Poggi was the president of Capitol, who oversaw the business operations of Capitol.
- 21. Defendant Jorge Poggi was a person who was responsible for collecting, truthfully accounting for, and paying over to the United States the Federal withholding and FICA taxes that were withheld from the wages of the employees of Capitol during the tax periods at issue.

- 22. During the tax periods at issue, Defendant Jorge Poggi knew or should have known that Capitol was not collecting, accounting for, or paying over the Federal withholding and FICA taxes that were withheld from the wages of the employees of Capitol.
- 23. Defendant Jorge Poggi's willful failure to collect, truthfully account for, and pay over the Federal withholding and FICA taxes that were withheld from the wages of the employees of Capitol during the tax periods at issue rendered him liable for a penalty equal to the total amount of the taxes not collected, accounted for and paid over to the United States.
- 24. A delegate of the Secretary of the Treasury assessed against Defendant Jorge Poggi penalties under 26 U.S.C. § 6672, representing the amounts that were equal to the federal employment taxes that were required to be withheld from the wages of the employees of Capitol and that were not collected, accounted for, and paid over when due, for the following tax periods in the amounts set forth below:

Tax Period	Assessment Dates	Assessed Amount	Balance due as of
Ending			March 23, 2020
09/30/2009	05/10/2010	\$ 28,711	\$ 41,654
12/31/2009	10/11/2010	\$ 16,961	\$ 24,195
	TOTAL		\$ 65,849

25. Notices and demands for payments of the assessments referred to in paragraph 24, above, were given to Jorge Poggi.

- 26. As of March 23, 2020, the amount owed as a result of the assessments in paragraph 24, above totaled \$65,849.
- 27. Statutory additions for interest will accrue thereafter on the unpaid balance of the tax assessments described in paragraph 24, above.

COUNT IV - REDUCE CIVIL PENALTY ASSESSMENTS TO JUDGMENT AGAINST DORA POGGI

- 28. The United States incorporates by reference the allegations set forth in paragraphs 1 through 27 above.
- 29. During the tax periods ending September 30, 2009 and December 31, 2009 (the "tax periods at issue"), Federal withholding and Federal Insurance Contribution Act ("FICA") taxes which were required to be withheld from the wages of the employees of Capitol Perfect Cleaning, Inc. ("Capitol") were not collected, truthfully accounted for, or paid over to the United States.
- 30. Defendant Dora Poggi was the secretary of Capitol, who assisted with the administration of the business including authorizing payroll.
- 31. Defendant Dora Poggi was a person who was responsible for collecting, truthfully accounting for, and paying over to the United States the Federal withholding and FICA taxes that were withheld from the wages of the employees of Capitol during the tax periods at issue.
- 32. During the tax periods at issue, Defendant Dora Poggi knew or should have known that Capitol was not collecting, accounting for, or paying over the Federal

- withholding and FICA taxes that were withheld from the wages of the employees of Capitol.
- 33. Defendant Dora Poggi's willful failure to collect, truthfully account for, and pay over the Federal withholding and FICA taxes that were withheld from the wages of the employees of Capitol during the tax periods at issue rendered her liable for a penalty equal to the total amount of the taxes not collected, accounted for and paid over to the United States.
- 34. A delegate of the Secretary of the Treasury assessed against Defendant Dora Poggi penalties under 26 U.S.C. § 6672, representing the amounts that were equal to the federal employment taxes that were required to be withheld from the wages of the employees of Capitol and that were not collected, accounted for, and paid over when due, for the following tax periods in the amounts set forth below:

Tax Period	Assessment Dates	Assessed Amount	Balance due as of
Ending			March 23, 2020
09/30/2009	05/10/2010	\$ 28,711	\$ 41,654
12/31/2009	10/11/2010	\$ 16,961	\$ 24,265
	TOTAL		\$ 65,919

- 35. Notices and demands for payments of the assessments referred to in paragraph 34, above, were given to Dora Poggi.
- 36. As of March 23, 2020, the amount owed as a result of the assessments in paragraph 34, above totaled \$65,919.

37. Statutory additions for interest will accrue thereafter on the unpaid balance of the tax assessments described in paragraph 34, above.

WHEREFORE, the United States of America respectfully prays for judgment as follows:

- (a) As to Count I, that the Court grant judgment in favor of the United States and against Jorge Poggi in the amount of \$11,056 as of March 23, 2020, together with all interest and penalties that will continue to accrue thereafter according to law;
- (b) As to Count II, that the Court grant judgment in favor of the United States and against Dora Poggi in the amount of \$1,620 as of March 23, 2020, together with all interest and penalties that will continue to accrue thereafter according to law;
- (c) As to Count III, that the Court grant judgment in favor of the United States and against Jorge Poggi in the amount of \$65,849 as of March 23, 2020, together with all interest that will continue to accrue thereafter according to law;
- (d) As to Count IV, that the Court grant judgment in favor of the United States and against Dora Poggi in the amount of \$65,919 as of March 23, 2020, together with all interest that will continue to accrue thereafter according to law; and
- (e) That the Court grant the United States such other relief as it deems just and proper.

Dated: July 17, 2020

RICHARD E. ZUCKERMAN Principal Deputy Assistant Attorney General

/s/ Beatriz T. Saiz
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JS 44 (Rev. 06/17)

Case 2:20-cv-09030 Deciment 0 VERSHEE 20 Page 1 of 2 PageID: 10

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS	valor shooti (b22 morno e		DEFENDANTS			
(b) County of Residence of First Listed Plaintiff (EXCEPT IN U.S. PLAINTIFF CASES) (c) Attorneys (Firm Name, Address, and Telephone Number)			County of Residence of First Listed Defendant (IN U.S. PLAINTIFF CASES ONLY) NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED. Attorneys (If Known)			
II. BASIS OF JURISDI	CTION (Place an "X" in O	ne Box Only)	 III. CITIZENSHIP OF P	RINCIPAL PARTIES	(Place an "X" in One Box for Plaintiff	
☐ 1 U.S. Government Plaintiff	☐ 3 Federal Question (U.S. Government in	Not a Party)		TF DEF 1 □ 1 Incorporated or Pr of Business In 1		
☐ 2 U.S. Government Defendant	☐ 4 Diversity (Indicate Citizensh.)	ip of Parties in Item III)	Citizen of Another State	2		
			Citizen or Subject of a Foreign Country	3 🗖 3 Foreign Nation	□ 6 □ 6	
IV. NATURE OF SUIT		•			of Suit Code Descriptions.	
CONTRACT		DEDSONAL INTUDY	FORFEITURE/PENALTY 7 625 Drug Releted Seigure	BANKRUPTCY	OTHER STATUTES	
□ 110 Insurance □ 120 Marine □ 130 Miller Act □ 140 Negotiable Instrument □ 150 Recovery of Overpayment & Enforcement of Judgment □ 151 Medicare Act □ 152 Recovery of Defaulted Student Loans (Excludes Veterans) □ 153 Recovery of Overpayment of Veteran's Benefits □ 160 Stockholders' Suits □ 190 Other Contract □ 195 Contract Product Liability □ 196 Franchise REAL PROPERTY □ 210 Land Condemnation □ 220 Foreclosure □ 230 Rent Lease & Ejectment □ 240 Torts to Land □ 245 Tort Product Liability □ 290 All Other Real Property	PERSONAL INJURY □ 310 Airplane □ 315 Airplane Product Liability □ 320 Assault, Libel & Slander □ 330 Federal Employers' Liability □ 340 Marine □ 345 Marine Product Liability □ 350 Motor Vehicle □ 355 Motor Vehicle Product Liability □ 360 Other Personal Injury □ 362 Personal Injury - Medical Malpractice CIVIL RIGHTS □ 440 Other Civil Rights □ 441 Voting □ 442 Employment □ 443 Housing/ Accommodations □ 445 Amer. w/Disabilities - Employment □ 446 Amer. w/Disabilities - Other	PERSONAL INJURY □ 365 Personal Injury - Product Liability □ 367 Health Care/ Pharmaceutical Personal Injury Product Liability □ 368 Asbestos Personal Injury Product Liability PERSONAL PROPER: □ 370 Other Fraud □ 371 Truth in Lending □ 380 Other Personal Property Damage Product Liability PRISONER PETITION Habeas Corpus: □ 463 Alien Detainee □ 510 Motions to Vacate Sentence □ 530 General □ 535 Death Penalty Other: □ 540 Mandamus & Othe □ 550 Civil Rights	of Property 21 USC 881 690 Other	□ 422 Appeal 28 USC 158 □ 423 Withdrawal 28 USC 157 PROPERTY RIGHTS □ 820 Copyrights □ 830 Patent □ 835 Patent - Abbreviated New Drug Application □ 840 Trademark SOCIAL SECURITY □ 861 HIA (1395ff) □ 862 Black Lung (923) □ 863 DIWC/DIWW (405(g)) □ 864 SSID Title XVI □ 865 RSI (405(g)) FEDERAL TAX SUITS □ 870 Taxes (U.S. Plaintiff or Defendant) □ 871 IRS—Third Party 26 USC 7609	□ 375 False Claims Act □ 376 Qui Tam (31 USC 3729(a)) □ 400 State Reapportionment □ 410 Antitrust □ 430 Banks and Banking □ 450 Commerce □ 460 Deportation □ 470 Racketeer Influenced and Corrupt Organizations □ 480 Consumer Credit □ 490 Cable/Sat TV □ 850 Securities/Commodities/ Exchange □ 890 Other Statutory Actions □ 891 Agricultural Acts □ 893 Environmental Matters □ 895 Freedom of Information Act □ 896 Arbitration □ 899 Administrative Procedure Act/Review or Appeal of Agency Decision □ 950 Constitutionality of State Statutes	
V. ODJON	☐ 448 Education	☐ 555 Prison Condition ☐ 560 Civil Detainee - Conditions of Confinement	Actions			
		Remanded from Appellate Court	1 4 Reinstated or Reopened 5 Transfe Anothe	r District Litigation		
VI. CAUSE OF ACTIO			e filing (Do not cite jurisdictional stat	utes unless diversity):		
VII. REQUESTED IN COMPLAINT:	CHECK IF THIS UNDER RULE 2	IS A CLASS ACTION 3, F.R.Cv.P.	DEMAND \$	CHECK YES only JURY DEMAND	if demanded in complaint:	
VIII. RELATED CASE IF ANY	(See instructions):	JUDGE		DOCKET NUMBER		
DATE		SIGNATURE OF ATT	ORNEY OF RECORD			
FOR OFFICE USE ONLY						
	10UNT	APPLYING IFP	JUDGE	MAG. JUI	DGE	

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- **I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence. For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys. Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction. The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 - United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here. United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 - Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 - Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- **III. Residence** (citizenship) of Principal Parties. This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- **IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: Nature of Suit Code Descriptions.
- **V. Origin.** Place an "X" in one of the seven boxes.
 - Original Proceedings. (1) Cases which originate in the United States district courts.
 - Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 - Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 - Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date. Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 - Multidistrict Litigation Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407
 - Multidistrict Litigation Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statue.
- VI. Cause of Action. Report the civil statute directly related to the cause of action and give a brief description of the cause. Do not cite jurisdictional statutes unless diversity. Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint. Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P. Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction. Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases. This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

United	STATES	DISTRICT	Court
		DIDING	\mathbf{c}

UNITED STATES DISTRICT COURT for the				
Distr	rict of			
))			
Plaintiff V.) Civil Action No.)			
Defendant)			
SUMMONS IN A	A CIVIL ACTION			
To: (Defendant's name and address)				
A lawsuit has been filed against you.				
Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:				
If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.				
	CLERK OF COURT			
Date:				
	Signature of Clerk or Deputy Clerk			

AO 440 (Rev. 12/09) Summons in a Civil Action (Page 2)

Civil Action No.

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

	This summons for (nan	me of individual and title, if any)			
was re	ceived by me on (date)	·			
	☐ I personally served	the summons on the individual	at (place)		
			on (date)	; or	
	☐ I left the summons	at the individual's residence or			
		, a person	of suitable age and discretion who resid	des there,	,
	on (date)	, and mailed a copy to	the individual's last known address; or		
	☐ I served the summe	ons on (name of individual)			, who is
	designated by law to	accept service of process on beha	alf of (name of organization)		
			on (date)	; or	
	☐ I returned the sum	mons unexecuted because			; or
	☐ Other (specify):				
	My fees are \$	for travel and \$	for services, for a total of \$		
	I declare under penalt	y of perjury that this information	i is true.		
_					
Date:			Server's signature		
			Printed name and title		
			Server's address		

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT	Court
for the	

ONITEDSTA	for the			
	District of			
Plaintiff V. Defendant) —))) Civil Action No.) —)			
SUMMON	NS IN A CIVIL ACTION			
To: (Defendant's name and address)				
A lawsuit has been filed against you.				
Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:				
If you fail to respond, judgment by default w You also must file your answer or motion with the co	vill be entered against you for the relief demanded in the complaint.			
	CLERK OF COURT			
Date:				

Signature of Clerk or Deputy Clerk

AO 440 (Rev. 12/09) Summons in a Civil Action (Page 2)

Civil Action No.

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

	This summons for (nar	ne of individual and title, if any)			
was re	ceived by me on (date)	·			
	☐ I personally served	the summons on the individual a	at (place)		
			on (date)	; or	
	☐ I left the summons	at the individual's residence or u			
			of suitable age and discretion who resid		,
	on (date)	, and mailed a copy to t	the individual's last known address; or		
		ons on (name of individual)			, who is
	designated by law to a	accept service of process on beha	alf of (name of organization)		
			on (date)	; or	
	☐ I returned the sumr	mons unexecuted because			; or
	☐ Other (specify):				
	My fees are \$	for travel and \$	for services, for a total of \$		·
	I de alone un den manele	or of manisms that this information	in Amer		
	i deciare under penait	y of perjury that this information	is true.		
Date:			Server's signature		
			Ü		
			Printed name and title		
			Server's address		

Additional information regarding attempted service, etc: